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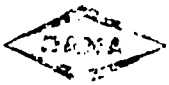
Environmental Protection Agency  
Region V/RCRA Activity  
230 S. Dearborn Street  
Chicago, Illinois 60604

Dear Sir:

I am the chief financial officer of Dana Corporation, P.O. Box 1000, Toledo, Ohio 43697. This letter is in support of this firm's use of the financial test to demonstrate financial assurance, as specified in Subpart H of 40 CFR Parts 264 and 265.

1. This firm is the owner or operator of the following facilities for which financial assurance for closure or post-closure care is demonstrated through the financial test specified in Subpart H of 40 CFR Parts 264 and 265. The current closure and/or post-closure cost estimates covered by the test are shown for each facility:

- A. Dana Corporation  
Weatherhead Division  
203 Weatherhead Street  
Angola, Indiana 46703  
ID#-IND 005 480 942  
Closure - \$126,000  
Post-closure -\$0-



DANA CORPORATION

- B. Dana Corporation  
Spicer Clutch Division  
Fifth and Brandon Streets  
Auburn, Indiana 46706  
ID#-IND 005-478-466  
Closure - \$200,000  
Post-closure - \$150,000
- C. Dana Corporation  
Weatherhead Division  
West Ellsworth Street  
P.O. Box 131  
Columbia City, Indiana 46725  
ID#-IND 000 804 781  
Closure - \$40,000  
Post-closure -\$0-
- D. Dana Corporation  
Victor Products Division  
Chicago Gasket Plant  
5750 West Roosevelt Road  
P.O. Box 1333  
Chicago, Illinois 60690  
ID#-ILD 068 469 368  
Closure - \$20,000  
Post-closure -\$0-
- E. Dana Corporation  
Weatherhead Division  
U.S. Route 24  
Antwerp, Ohio 45813  
ID#-OHD 005 039 730  
Closure - \$10,000  
Post-closure - \$84,000
- F. Dana Corporation  
Spicer Transmission Division  
4100 Bennett Road  
P.O. Box 986  
Toledo, Ohio 43696  
ID#-OHD 052 813 540  
Closure - \$35,000  
Post-closure -\$0-
- G. Dana Corporation  
Perfect Circle Division  
1900 Summit  
P.O. Box 2027  
Hastings, Nebraska 68901  
ID#-NED 091 998 567  
Closure - \$20,000

following facilities through the use of a test equivalent or substantially equivalent to the financial test specified in Subpart H of 40 CFR Parts 264 and 265. The current closure and/or post-closure cost estimates covered by such a test are shown for each facility: None.

4. This firm is the owner or operator of the following hazardous waste management facilities for which financial assurance for closure or, if a disposal facility, post-closure care, is not demonstrated either to EPA or a State through the financial test or any other financial assurance mechanism specified in Subpart H of 40 CFR Parts 264 and 265 or equivalent or substantially equivalent State mechanisms. The current closure and/or post-closure cost estimates not covered by such financial assurance are shown for each facility: None.

This firm is required to file a Form 10K with the Securities and Exchange Commission (SEC) for the latest fiscal year.

The fiscal year of this firm ends on December 31. The figures for the following items marked with an asterisk are derived from this firm's independently audited, year-end financial statements for the latest completed fiscal year ended December 31, 1982.

ALTERNATIVE II

1. Sum of current closure and post-closure cost estimates  
(total of all cost estimates shown in the four paragraphs  
above) ----- \$1,087,000

2. Current bond rating of most recent insurance of this  
firm and name of rating service ----- Moody's A2

S & P AA

3. Date of issuance of bond ----- June 15, 1981

4. Date of maturity of bond ----- June 15, 2006

5. Tangible net worth (if any portion of the closure and  
post-closure cost estimates is included in "total liabilities  
on your firm's financial statements, you may add the amount of  
that portion to this line) ----- \$913,000,000

6. Total assets in U.S. (required only if less than 90% of  
firm's assets are located in the U.S.) ----- \$1,578,000,000

	Yes	No
7. Is line 5 at least \$10 Million?	Yes	
8. Is line 5 at least 6 times line 1?	Yes	
9. Are at least 90% of firm's assets located in the U.S.? If not, complete line 10.		No
10. Is line 6 at least 6 times line 1?	Yes	



DANA CORPORATION

I hereby certify that the wording of this letter is identical to the wording specified in 40 CFR 264.151(f) as such regulations were constituted on the date shown immediately below.

Very truly yours,

DANA CORPORATION

By Robert E. Byrket

Robert E. Byrket

Vice President-Finance & Administration

April 18, 1983

INCUMBENCY CERTIFICATE

I, Sue Ann Griffin, Assistant Secretary of Dana Corporation, a Virginia corporation, do hereby certify that Robert E. Byrket, holds and continues to hold the chief financial officer position at Dana Corporation; namely, Vice President-Finance and Administration and Chief Financial Officer. I further certify that the signature set forth on the accompanying document is that of Robert E. Byrket.

(SEAL)

Sue Ann Griffin  
Assistant Secretary